	D-	City of Detroit Income Tax 2002 STAMP DLN HERE
		Individual Return — Part Year Resident
	or F	iscal Year Beginning MMDD 2002, Ending MMDDYYYYY
_	Social	Security Number Spouse's Social Security Number Check here if this return is for a deceased taxpayer
L		
F	irst N	lame MI Last Name
L		
_	Spous	e's First Name MI Spouse's Last Name
Ļ		Address (Number and Obrash on Burgh Books)
r	lome	Address (Number and Street or Rural Route)
F	÷	
Ļ	Nia	Otata 7ia Otata
r	ity o	r Town State Zip Code
F	_	
	A. F	ILING STATUS EXEMPTIONS:
		Single or Married Filing Separately REGULAR 65 or OVER BLIND DEAF DISABLED E. Number of Dependent Children List all dependents on page 2, part 4.
	Г	Married Filing Jointly C. YOURSELF Dependents F. Number of Other Dependents
	Ľ	Check if you can be Depouled D
	В. [claimed as a dependent on another person's tax return.
_		
		ded return? Y I. Is this amended return as a result of a federal audit? Y J. If Yes, enter the federal determination date M M D D Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
	Res	idency:
		ber of Months you were a Resident — Number of Months your spouse was a Resident — P
	Resid	dency Effective Date P
	Resid	dency Ending Date P
_		
	_	INCOME AND ADJUSTMENTS — All Income While Resident of Detroit - Col I Non-Resident Col II
n Copy of Form W-2 Here	1.	Total Income from W-2 (Work location:) \
	2.	Other Income (or losses) (from page 2, part 1)
	3.	Subtotal (add lines 1 and 2)
	4.	Deductions from Income (from page 2, part 2)
	5.	Subtotal (line 3 less line 4)
	6.	Exemption Amount (see instructions for computation)
	7.	Net income (line 5 less line 6)
Attacn	8.	Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)
4	9.	Less: Loss transfered from column I or II
	10.	Total Income Subject to Tax (line 7 less line 8 and 9)
Money Order Here	11.	Tax (multiply line 10 column 1 x .0265 (2.65%) / multiply line 10 column 2 x .01325 (1.325%))
		Total tax — Add line 11 column I + column II — 12
	12.	
	13.	
	14.	Total Tax (line 12 less line 13) PAYMENTS AND CREDITS Tax withheld PAYMENTS AND CREDITS 15
	15.	
CK OF	16.	2002 estimated payments, credits and other payments (see instructions) 16 Detroit to your but a natherable (from page 2 page 2)
Attach Check	17.	Detroit tax paid for you by a partnership (from page 2, part 3) Table as a set and its (add lines 45 through 47)
acu	18.	Total payments and credits (add lines 15 through 17) REFUND OR TAX DUE If line 18 is larger than line 14 enter the amount of Overnovment
AII	19.	il line to is larger than line 14 enter the amount of Overpayment
	20.	Amount to be Refunded (if amended see instructions)
	21.	Amount to be Credited on 2003 Estimated Tax (if amended see instructions)
	22.	If line 14 is larger than line 18 enter the amount of Tax due: (make check payable to: Treasurer, City of Detroit)— 22

RESIDENT NON-RESIDENT COLUMN I COLUMN II Other Income (or losses) Interest and dividend income from federal 1040 or 1040A Distributions from tax-option corporations (Losses not deductible) 2. Net Income (or loss) from estates and trusts (attach federal Schedule K-1, etc.) 3. 4. Gain (or loss) on sale or exchange of property (attach federal schedule(s)) Net income (or loss) from partnership (attach federal Schedule K-1, etc.) 5. 6. Net income (or loss) from business or profession (attach federal Schedule C) 7. Net income (loss) from Rent or Royalties (attach federal Schedule E) 8. Miscellaneous Total Other income (or losses) (enter here and on page 1, line 2) PART 2 **Deductions from Income:** Employee Business Expenses from federal 2106 (see instructions for allowable deductions and attach federal form) -Moving expense from federal form 3903 (attach federal form) Individual Retirement Account (IRA) and/or Keogh retirement plan and self-employed SEP deductions. (attach federal form 1040, page 1) Interest on obligations of the United States or subordinate units included on part 1, line 1 5. Alimony (furnish recipient's name, address and Social Security Number, attach federal form page 1) -Address Social Security Number Penalty for early withdrawal of savings -Net operating loss carryover Enter total deductions from income here and on page 1, line 4 PART 3 Detroit tax paid for you by a partnership Federal Identification Number Amount Total enter on page 1, line 17 PART 4

Signature: (if Joint return, BOTH HUSBAND AND WIFE MUST SIGN)

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

() ()

Taxpayer's Signature Date Occupation Home Phone Work Phone
() ()

Spouse's Signature Date Occupation Home Phone Work Phone

Signature of preparer other than taxpayer Date Address I.D. number

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2003 or at the end of the fourth month after the close of your tax year.

Returns with Payments: TREASURER, CITY OF DETROIT

P.O. BOX 33530

Detroit, Michigan 48232

Enter the first names of the dependent children & Social Security Numbers

Refund and all others: DETROIT CI

Enter the names & Social Security Numbers of other dependents

DETROIT CITY INCOME TAX 2 Woodward Ave.-Room B-3 Detroit, Michigan 48226

INSTRUCTIONS FOR FORM D-1040(L) FOR PART YEAR DETROIT RESIDENTS 2002

General Information

The Detroit Income Tax Ordinance imposes a tax rate of 2.65% on income of residents of Detroit, and 1.325% on the taxable income of nonresidents of Detroit. Certain types of income may be taxed differently to residents and nonresidents.

Instructions for the Individual Resident Form, D-1040(R), and for the Individual Nonresident Form, D-1040(NR), should be carefully reviewed before entries are made in column I and II of D-1040(L) for each type of income.

Form D-1040(L) provides a means whereby an individual can arrive at his total tax liability if, during the taxable year, he earned part of his income as a resident of Detroit and part of his income as a nonresident.

Computation of Taxable Income

Enter in column I ("All Income While a Resident of Detroit"), the income subject to tax that was earned during the year while a resident. Enter in column II ("Detroit Income While a Nonresident"), the income subject to tax that was earned during the year while a nonresident.

Line 1 — Income from Employers — All wages and salaries earned while a resident are to be reported, whether or not your work was performed in Detroit. The remainder of your wages and salaries to be reported as wages and salaries earned in Detroit as a nonresident is to be computed by multiplying these wages by the ration that the actual number of days worked in Detroit while a nonresident bears to the total days worked while a nonresident. You should furnish the information requested in Schedule N on page 2 to support your wage computation as a nonresident, if only part of your nonresident wages was earned in Detroit. If all of your nonresident wages were earned in Detroit, enter your total nonresident wages in column II and do not use Schedule N.

Line 2 — Other Income (or losses) — Complete page 2, part 1. Note that different items of income are taxed differently; depending on residency status. See the D-1040(R) resident and D-1040(NR) nonresident instructions for details.

Line 4 — Deductions from Income — Complete page 2, part 2. See the resident and nonresident form instructions for details of allowable deductions. Deductions applicable to nonresident income are prorated on the ratio of taxable nonresident income to total nonresident income.

Line 6 — Exemptions — The amount allowed for exemptions is prorated based on the number of months subject to each tax rate. If the amount allowed for exemptions exceeds income in one column, such excess is then to be applied against income in the other column.

Line 8 — Renaissance Zone deduction — Complete and attach Renaissance Zone schedule to support computation of deduction.

Line 9 — Loss Transfers — When a loss exists on line 7 in either of columns I or II and there is income in the other column, line 9 must be used to subtract the loss from the income column to arrive at taxable income (or loss) on line 10.

Computation of Tax

Line 11 — Compute the tax on the Resident portion of your taxable income. (2.65% of column I, line 10.) Compute the tax on the Nonresident portion of your taxable income. (1.325% of column II, line 10.)

Line 12 — Total Tax — Add line II, column 1 & 2.

AMENDED RETURNS INTERNAL REVENUE SERVICE AUDIT ADJUSTMENTS AND OTHER CHANGES

Check the box on line H of page 1 if you are filing an amended return. If the amended Detroit return is a result of a federal audit complete lines I and J of page 1.

An amended Detroit return is required for any year that a determination is made by Internal Revenue Service than affects your Detroit tax liability. This return is due within 90 days of the date of the service's final determination. If you file an amended federal return that affects your Detroit liability, you must file an amended city return. An amended return can also be filed to correct errors on a previously filed Detroit return. Include on page 1, line 16 payments made with the original return. If line 19 of page 1 computes to be an overpayment, it should be adjusted to reflect original refunds and credits as set forth in the worksheet below.

AMENDED RETURN WORKSHEET